



U.S. Department of Justice

Criminal Division

*Money Laundering and Asset Recovery Section**Washington, D.C. 20530*

March 31, 2023

Antonio López Figueroa, Commissioner
Puerto Rico Police Bureau
601 Av. Franklin Delano Roosevelt
San Juan, PR 00936

**Re: Puerto Rico Police Bureau Equitable Sharing Program Review
NCIC: PRPPR0000**

Dear Commissioner López Figueroa,

The Money Laundering and Asset Recovery Section has completed its compliance review of the Puerto Rico Police Bureau's Equitable Sharing Program activities. Please provide a response to the findings identified in the compliance review report within 30 days of this correspondence, along with any supporting documentation, policies, or procedures. If you have any questions, please contact Teresa Franklin, Equitable Sharing Program Manager, at 202-304-9201 or Teresa.franklin2@usdoj.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Rm Colon".

R. Matthew Colon, Deputy Chief
Program Management and Training Unit
Money Laundering and Asset
Recovery Section

Enclosure

cc: Juan Jose Rivera, Director of Finance, Puerto Rico Police Bureau
Maritza Torres, Director of Finance, Puerto Rico Police Bureau
Jose Díaz, Federal Affairs Director, Puerto Rico Department of Public Safety



Money Laundering and Asset Recovery Section
U.S. Department of Justice
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Puerto Rico Police Bureau

Equitable Sharing Compliance Review

On January 18, 2023, the Money Laundering and Asset Recovery Section (MLARS) initiated a review of the Puerto Rico Police Bureau's (PRPB) compliance with requirements of the Department of Justice (DOJ) Equitable Sharing Program (Program) as outlined in the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* (July 2018) (*Guide*)¹ and with the policies and procedures of the Commonwealth of Puerto Rico (Commonwealth). This report sets forth the objectives, approach, findings, and requirements of our compliance review.

I. Review Objectives

1. Identify and assess the effects of any significant noncompliance with the *Guide* policies, laws, regulations, and agreements related to the Program.
2. Identify and assess internal controls over Program-related transactions, balances, and conditions that would result in significant deficiencies or material weaknesses.
3. Examine Program-related expenditures, identify impermissible expenditures, and assess the prevalence and consequences of improper expenditures.
4. Review management and practices to ensure the prevention of fraud, waste, and abuse and the promotion of public confidence in the integrity of the Program.

II. Review Approach and Summary

MLARS reviewed PRPB's operating practices, transactions, and balances for Program account ledgers for PRPB's Fiscal Years 2018 through 2022. The review team conducted interviews, observed internal controls, tested samples of Program receipts and expenditures, as well as reviewed the Equitable Sharing Agreements and Certifications (ESACs).

III. Review Findings and Requirements

A. Single Audit Reporting Issues

Requirement: Section VII.C of the *Guide* states that state and local law enforcement agencies that receive equitable sharing must comply with the applicable Single Audit Act Amendments of 1996 and *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or any subsequent updates to the *Guide*.

¹ All transactions prior to July 23, 2018, were tested in accordance with the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (April 2009) and subsequent updates. Requirements enumerated in this report are current with respect to the July 2018 *Guide* unless otherwise noted. Findings were not issued if a sample complied with the *Guide* as written at the time the sample transaction occurred even if the transaction no longer complies with current guidance.

Finding: PRPB did not report Program expenditures on the Commonwealth's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number (ALN) 16.922 for Fiscal Year 2018.

We noted that PRPB's DOJ equitable sharing expenditures were reported correctly on the Commonwealth's SEFA for Fiscal Years 2019 through 2021.

Corrective Action:

PRPB must work with the Commonwealth to ensure PRPB's DOJ equitable sharing expenditures are reported on the SEFA accurately and timely. The Commonwealth has not filed the SEFA for Fiscal Year 2022. Per Federal guidelines, the SEFA must be filed 30 days after receipt of the auditor's report or nine months after fiscal year-end, whichever comes first. PRPB must update and implement policies and procedures to address this finding.

B. Commingling of Program Funds

Requirement: Section VI.A.2 of the *Guide* states the agency must establish a separate account or accounting code to track both revenues and expenditures for DOJ equitable sharing funds. No other funds may be commingled in this account or recorded under this accounting code.

Finding: PRPB commingled its DOJ equitable sharing funds with 34 deposits totaling \$589,785.65 from unidentified funding sources.² See Appendix A for more details.

Corrective Action:

PRPB must work with the Puerto Rico Department of Treasury (Hacienda) to review PRPB's Program activity in PRPB's commingled Program-specific bank account and remove any funds that are not proceeds of the Program, as well as provide evidence that those funds have been removed from the bank account. PRPB must update and implement policies and procedures to address this finding.

C. Improper Maintenance of Funds

Requirement: Section VI.A.1 of the *Guide* states that equitable sharing funds must be maintained and administered by the same entity that maintains and administers the agency's appropriated funds. Section VI.A.4 of the *Guide* states that agencies must deposit all interest earned on equitable sharing funds into the Program-specific account or accounting code.

² A response was due to MLARS on March 10, 2023, regarding this issue. As of the date of this report, PRPB has not provided sufficient documentation to identify the nature of these deposits.

Finding: The following issues were identified:

- PRPB did not provide sufficient documentation to validate the interest earned or reported on its DOJ Program ledger and ESACs for Fiscal Years 2018 through 2022. Specifically, we noted the following:
 - PRPB recorded \$35,185.81 in interest income on its Fiscal Year 2018 ESAC and journal entries; however, the bank statements provided show only \$2,304.20 in interest was applied to the bank account during that fiscal year.
 - PRPB recorded \$12,526.66 in interest income on the Fiscal Year 2019 ESAC and in its journal entries; however, the bank statements provided show interest was not earned during that fiscal year.
 - Interest earned on the DOJ equitable sharing funds were not deposited into the DOJ Program account for Fiscal Years 2020 through 2022.

Corrective Action:

PRPB must develop a mechanism to ensure all interest earned on the DOJ equitable sharing funds is deposited into the Program-specific bank account, accurately recorded to the Program-specific account ledger, and reported on all future ESACs. PRPB must update its ledger and future ESAC to remove all interest that exceeds the amount on its DOJ Program-specific bank account for Fiscal Years 2018 and 2019 and provide evidence of the updates to the ledger or provide documentation that supports the interest amount reported. PRPB must update and implement policies and procedures to address this finding.

Note that interest earned on DOJ equitable sharing funds is subject to the same requirements as all other Program funds.

D. Inadequate Record Keeping and Questioned Costs

Requirement: Section VI.A.6 of the *Guide* states that agencies must maintain records of all revenue and expenditures posted to the account or accounting code. Section VII.D of the *Guide* states that agencies must retain all documents and records pertaining to their participation in the Program for a period of at least five years. Section VI.A.9 of the *Guide* states that agencies must ensure the law enforcement agency head, or designee, authorizes all expenditures from the sharing accounts.

The 2013 Puerto Rico reinstatement letter states that "in recognition of cooperative efforts with the Civil Rights Division, and its agreement to abide by the terms of the "Agreement for the Sustainable Reform of the Puerto Rico Police Department,"³ (the Agreement) filed in the United States District Court for the District of Puerto Rico on July 17, 2013, AFMLS⁴ is reinstating PRPD into the Program. As part of the reinstatement, PRPD is expected to use equitable sharing funds to implement and fulfill the terms of the Agreement, provided the uses fall within the

³ "Puerto Rico Police Department" and "PRPD" refer to the Puerto Rico Police Bureau and PRPB, respectively.

⁴ MLARS was formerly known as the Asset Forfeiture and Money Laundering Section (AFMLS).

parameters of the *Guide*. In addition, PRPD must continue to cooperate with the Civil Rights Division and the Technical Compliance Advisor throughout the monitoring process to remain a member of the Program." All expenditures in support of reforms must have approval from the Reform Office.

Finding: The following issues were identified:

- PRPB did not provide sufficient financial documentation, such as complete approval documents, bank statements, interest statements, and general ledgers, to support its DOJ Program fund balances.
- 14 of 29 expenditure samples totaling \$1,477,368.84 did not include the required Reform Office approval. *See* Appendix B for more details.
- Four of 29 expenditure samples totaling \$146,530.00 did not include the required agency head or designee approval. *See* Appendix B for more details.

Corrective Action:

PRPB must reimburse its DOJ Program-specific bank account in the amount of \$1,623,898.84 from a non-Federal funding source and credit its DOJ Program-specific account ledger in the same amount or provide evidence of the required approvals for the questioned costs. PRPB must also provide evidence of the reimbursement and any adjustments in its bank account and ledger.

PRPB must implement policies and procedures to ensure all financial documentation to support its DOJ Program fund balances are retained for a minimum period of five years. PRPB must also ensure all future DOJ equitable sharing expenditures receive the agency head and Reform Office approvals prior to the disbursement of DOJ Program funds.

E. Inadequate Recording of Program Transactions

Requirement: Section VI.A.5 of the *Guide* states that agencies must maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the *Uniform Guidance*. Section VI.A.6 of the *Guide* states that agencies must maintain records of all revenue and expenditures posted to the account or accounting code.

Finding: MLARS tested 598 disbursement samples totaling \$8,327,552.55 for Fiscal Years 2018 to 2022. The following issues were noted:

- 102 of 598 disbursement samples totaling \$618,169.68 were not located in PRPB's DOJ Program-specific bank account or reported on its DOJ Program-specific account ledger. *See* Appendix C for details.
- 57 of 598 disbursement samples totaling \$372,727.45 were not located in PRPB's DOJ Program-specific bank account but reported on its DOJ Program-specific account ledger. *See* Appendix D for details.

- 38 out of 598 disbursement samples totaling \$702,005.37 were not reported on PRPB's DOJ Program-specific account ledger but are located in its DOJ Program-specific bank account. *See* Appendix E for details.

Corrective Action:

PRPB must deposit \$618,169.68 in its Program-specific bank account, credit the same amount to the DOJ Program-specific ledger and provide evidence of the deposit and credit to its bank account and ledger.

PRPB must deposit \$372,727.45 in its Program-specific bank account and provide evidence of the credit to the bank account.

PRPB must credit its Program-specific general ledger in the amount of \$702,005.37 and provide evidence of the credit to the ledger.

PRPB must work with Hacienda to update PRPB's Program-specific general ledger to include all Program activity for Fiscal Years 2018 through 2022, including all revenue, expenditures, and interest. PRPB must ensure its future annual ESACs are accurate and reconcile with its bank account and ledger balances. PRPB must update and implement policies and procedures to address this finding.

F. ESAC Reporting Issues

Requirement: Section VII.A of the *Guide* states that agencies must annually submit an ESAC to maintain compliance and certify that the agency will comply with Program guidelines and statutes. Signatories of the ESAC certify that the information reported on the ESAC is true and accurate.

Finding: The following issues were identified:

- PRPB's budget reported on its ESAC for Fiscal Years 2018 through 2021 did not match the amounts reported on the Commonwealth's Annual Budget reports for those years.
- PRPB's total DOJ Program distributions reported on the ESACs for Fiscal Years 2018 through 2021 did not match those years' DOJ Sharing Distribution report.
- PRPB miscategorized an expenditure totaling \$24,895.64 under Category G: Law Enforcement Per Diem & Travel instead of Category B: Training and Education on its ESAC for Fiscal Year 2018.

Corrective Action:

PRPB must verify that the agency budget and all revenue and expenditure balances reported on the Fiscal Year 2023 ESAC match PRPB's Program financial records and distribution reports. PRPB must update and implement policies and procedures to address this finding.

G. Inventory Management Issues

Requirement: Section VI.A.5 of the *Guide* states that agencies must maintain and follow written policies for accounting, bookkeeping, inventory control, and procurement that comply with the applicable provisions of the *Uniform Guidance*.

Finding: PRPB did not maintain a readily available and accurate inventory log of property and equipment purchased with its DOJ equitable sharing funds. In addition, PRPB did not maintain complete inventory records of property and equipment for some assets selected for testing.⁵

Corrective Action:

PRPB must provide evidence of an inventory management system that adequately tracks property and equipment purchased with its DOJ equitable sharing funds in accordance with Federal and Commonwealth guidelines. PRPB must also provide evidence that all fixed assets purchased with its DOJ equitable sharing funds have been reconciled to its fixed asset accounting system, including any assets sold, lost, stolen, destroyed, or otherwise disposed of within the last five fiscal years. PRPB must update and implement policies and procedures to address this finding.

H. Internal Control Deficiencies

Requirement: Section VI of the *Guide* states that all participating state and local law enforcement agencies must implement standard accounting procedures and internal controls to track DOJ equitable shared funds and tangible property.

Finding: We noted the following:

- PRPB did not timely record 221 distributions on the DOJ Program-specific general ledger. The distributions were recorded on the next fiscal year or the subsequent year, between 45 and 657 days after the original disbursement. This caused a delay in recognizing revenue and reporting accurate balances to the annual ESAC.
- PRPB did not have an accurate and readily available general ledger or sufficient financial documentation to support its reported DOJ Program fund balances.
- PRPB did not verify that two vendors were registered and in good standing with System for Award Management (SAM.gov) as required.

Corrective Action:

PRPB must work with Hacienda to implement effective internal controls to ensure PRPB's Program revenues, interest, and expenditures are properly recorded, reported, and reconciled in PRPB's Program-specific general ledger, future annual ESACs, and Program-specific bank account. PRPB must also work with Hacienda to enhance PRPB's equitable sharing receipt

⁵ A response was due to MLARS on February 24, 2023, regarding this issue. As of the date of this report, PRPB has not provided sufficient inventory records.

recognition process, including regularly reconciling accounting records to the information in the eShare Portal and reconciling activity in PRPB's bank account and ledger timely. PRPB must maintain all associated financial documents to support its Program fund balances.

Additionally, PRPB must ensure all vendors are reviewed for suspension or debarment issues prior to the disbursement of Program funds and update and implement policies and procedures to address this finding.

IV. Conclusion

PRPB must work with Hacienda to update its Program-specific general ledger to address the issues identified in Findings B, C, D, E, and H. PRPB must also work with Hacienda to adjust the fiscal year ending balance on the next annual ESAC to be consistent with the fiscal year ending balance in the financial records and to address Findings B, C, D, E, and H. MLARS will provide guidance on reporting this adjustment.

PRPB must provide MLARS with updated standard operating procedures (SOPs) that address Findings A, B, C, D, E, F, G, and H. The SOPs must be approved and signed by the agency head or designee. PRPB must provide evidence that the updated policies and procedures have been distributed or are accessible to all applicable employees who play a role in the administration of the agency's equitable sharing activities. The *Standards for Internal Control in Federal Government* issued by the Government Accountability Office may be used as guidance to update the SOPs. For more information, please visit <https://www.gao.gov/assets/gao-14-704g.pdf>

PRPB must ensure its current registration with the System for Award Management (SAM) and that all suspension and debarment procedures are consistent with SAM guidelines. For more information, please visit <https://www.usmarshals.gov/what-we-do/asset-forfeiture/asset-forfeiture-program-equitable-sharing-payments>.

PRPB must use the eShare portal to regularly reconcile disbursements within its DOJ Program-specific bank account and ledger. For more information, please visit <https://cats.doj.gov/ACA/?4>

Appendix A: Unidentified Deposits Located in the PRPB Program-specific Bank Statements

Fiscal Year	Transaction Date	Transaction Amount
2019	2/21/2019	\$20,502.43
	2/21/2019	\$16,257.78
	5/3/2019	\$17,997.20
	5/3/2019	\$16,375.51
2020	8/9/2019	\$12,310.12
	8/9/2019	\$7,797.44
	10/10/2019	\$10,861.58
	10/21/2019	\$20,043.26
	1/21/2020	\$12,730.62
	1/28/2020	\$17,854.62
	1/28/2020	\$1.05
	2/27/2020	\$18,794.48
	3/6/2020	\$18,505.55
2021	9/2/2020	\$18,230.43
	9/2/2020	\$13,753.43
	10/7/2020	\$18,470.32
	1/12/2021	\$17,286.62
	1/12/2021	\$17,106.94
	1/12/2021	\$16,449.64
	1/12/2021	\$16,345.80
	2/19/2021	\$ 16,192.47
	3/22/2021	\$17,135.99
	4/20/2021	\$ 16,214.36
	4/20/2021	\$16,169.16
	5/24/2021	\$17,740.51
2022	7/16/2021	\$23,166.20
	7/16/2021	\$22,829.24
	7/29/2021	\$25,450.92
	11/16/2021	\$24,796.21
	11/16/2021	\$21,952.83
	11/19/2021	\$21,260.27
	1/27/2022	\$20,371.10
	1/27/2022	\$18,546.29
	2/10/2022	\$20,285.28
Total		\$589,785.65

Appendix B: Inadequate Record Keeping – Questioned Costs

The following expenditures selected for testing did not include Reform Office approvals:

Vendor	Description	Date	Amount
N/A	javier figueroa velazquez 7216	6/30/2017	\$120.00
			\$930.40
			\$5,570.00
			\$10.00
			\$24,895.64
			\$1,610.35
CARIBBEAN AIRCRAFT PARTS SUPPLIER CORP	OVERHAUL DE MOTOR ROLL ROYCE	12/21/2018	\$241,702.45
AMCHAR CARIBE INC	RIFLE DE FRANCO TIRADOR	8/28/2018	\$89,370.00
DEPARTAMENTO DE JUSTICIA	OBLIGACION DE FONDOS TOYOTA Y	9/24/2021	\$3,200.00
	OBLIGACION DE FONDOS JEEP WRA		\$3,400.00
CODECOM LLC	RADIOS	5/17/2022	\$990,760.00
VOHNE LICHE KENNELS	EQUIPO DE SEGURIDAD	6/13/2022	\$101,000.00
	OTROS GASTOS		\$12,000.00
	EQUIPO NO CAPITALIZABLES		\$2,800.00
Total			\$1,477,368.84

The following expenditures selected for testing did not include agency head approvals:

Vendor	Description	Date	Amount
WHITE DIAMOND COMMUNICATIONS	VEHICULOS DODGE DURANGO 2020	6/14/2021	\$21,897.00
		6/25/2021	\$14,598.00
	VEHICULOS DODGE CHARGER 2020	6/30/2021	\$105,735.00
TALUNA CORP	ADiestRAMIENTO PARA 7 INSTRUC	8/27/2021	\$4,300.00
Total			\$146,530.00

Appendix C: DOJ Equitable Sharing Distributions Not Located in PRPB's Program-Specific Bank Statements or Reported on PRPB's Program-Specific General Ledger

Fiscal Year	Asset ID	Transaction Date	Transaction Amount
2018	17-USP-000253	7/3/2017	\$21,948.00
2018	17-USP-000256	7/3/2017	\$18,150.00
2018	17-USP-000251	7/11/2017	\$11,100.00
2018	17-USP-000252	7/11/2017	\$7,800.00
2018	17-USP-000258	7/11/2017	\$6,246.00
2018	17-USP-000259	7/11/2017	\$6,324.00
2018	16-USP-000184	7/18/2017	\$5,220.00
2018	17-USP-000254	7/19/2017	\$1,500.00
2018	17-USP-000255	7/19/2017	\$3,300.00
2018	17-USP-000263	7/19/2017	\$3,540.00
2018	17-USP-000264	7/19/2017	\$3,300.00
2018	12-USP-000143	7/20/2017	\$1,339.51
2018	16-USP-000126	8/1/2017	\$5,400.00
2018	16-USP-000127	8/1/2017	\$6,150.00
2018	17-USP-000265	8/1/2017	\$9,300.00
2018	17-USP-000269	8/1/2017	\$7,200.00
2018	17-USP-000270	8/1/2017	\$6,945.00
2018	17-USP-000272	8/1/2017	\$5,220.00
2018	17-USP-000273	8/1/2017	\$1,620.00
2018	12-USP-000144	8/3/2017	\$1,073.00
2018	12-USP-000154	8/3/2017	\$434.26
2018	16-USP-000122	8/3/2017	\$1,500.00
2018	17-USP-000266	8/3/2017	\$4,140.00
2018	17-USP-000271	8/3/2017	\$2,100.00
2018	17-USP-000276	9/25/2017	\$13,533.00
2018	17-USP-000278	9/25/2017	\$4,200.00
2018	17-USP-000274	10/2/2017	\$4,380.00
2018	17-USP-000275	10/2/2017	\$12,090.00
2018	17-USP-000260	11/13/2017	\$2,400.00
2018	11-USP-000385	2/1/2018	\$1,064.26
2018	12-USP-000150	2/1/2018	\$1,010.26
2018	12-USP-000153	2/1/2018	\$1,169.26
2018	12-USP-000179	2/1/2018	\$284.26
2018	15-USP-000077	2/1/2018	\$2,850.00
2018	15-USP-000078	2/1/2018	\$4,800.00
2018	16-USP-000130	2/1/2018	\$7,320.00
2018	16-USP-000131	2/1/2018	\$7,200.00
2018	16-USP-000132	2/1/2018	\$9,150.00

2018	16-USP-000134	2/1/2018	\$11,018.70
2018	16-USP-000139	2/1/2018	\$4,800.00
2018	16-USP-000191	2/1/2018	\$9,000.00
2018	16-USP-000193	2/1/2018	\$1,320.00
2018	17-USP-000261	2/1/2018	\$1,200.00
2018	17-USP-000262	2/1/2018	\$900.00
2018	17-USP-000279	2/1/2018	\$6,300.00
2018	17-USP-000282	2/1/2018	\$2,400.00
2018	17-USP-000283	2/1/2018	\$6,300.00
2018	17-USP-000284	2/1/2018	\$4,350.00
2018	17-USP-000285	2/1/2018	\$4,110.00
2018	17-USP-000287	2/1/2018	\$8,070.00
2018	17-USP-000288	2/1/2018	\$7,500.00
2018	17-USP-000290	2/1/2018	\$13,425.00
2018	17-USP-000292	2/1/2018	\$4,794.00
2018	17-USP-000294	2/1/2018	\$6,240.00
2018	17-USP-000295	2/1/2018	\$9,300.00
2018	17-USP-000296	2/1/2018	\$9,307.50
2018	17-USP-000297	2/1/2018	\$2,553.00
2018	17-USP-000298	2/1/2018	\$3,606.00
2018	17-USP-000300	2/1/2018	\$6,300.00
2018	17-USP-000301	2/1/2018	\$14,100.00
2018	17-USP-000302	2/1/2018	\$8,044.50
2018	17-USP-000303	2/1/2018	\$4,806.00
2018	17-USP-000304	2/1/2018	\$7,200.00
2018	17-USP-000308	2/1/2018	\$5,115.00
2018	17-USP-000332	2/1/2018	\$6,000.00
2018	16-USP-000124	2/2/2018	\$9,015.00
2018	16-USP-000125	2/2/2018	\$6,750.00
2018	17-USP-000280	2/2/2018	\$6,090.00
2018	17-USP-000281	2/2/2018	\$6,900.00
2018	17-USP-000305	2/2/2018	\$3,000.00
2018	17-USP-000306	2/2/2018	\$3,819.00
2018	17-USP-000307	2/2/2018	\$14,394.00
2018	17-USP-000309	2/2/2018	\$6,564.00
2018	17-USP-000310	2/2/2018	\$7,092.00
2018	17-USP-000311	2/2/2018	\$8,850.00
2018	17-USP-000312	2/2/2018	\$5,400.00
2018	17-USP-000313	2/2/2018	\$21,000.00
2018	17-USP-000314	2/2/2018	\$2,970.00
2018	17-USP-000315	2/2/2018	\$4,140.00
2018	17-USP-000316	2/2/2018	\$4,500.00
2018	17-USP-000317	2/2/2018	\$4,200.00

2018	17-USP-000318	2/2/2018	\$4,776.00
2018	17-USP-000319	2/2/2018	\$2,130.00
2018	17-USP-000321	2/2/2018	\$9,240.00
2018	17-USP-000335	2/2/2018	\$2,160.00
2018	17-USP-000326	2/8/2018	\$9,000.00
2018	17-USP-000327	2/8/2018	\$2,190.00
2018	17-USP-000328	2/8/2018	\$12,000.00
2018	17-USP-000329	2/8/2018	\$7,500.00
2018	17-USP-000330	2/8/2018	\$12,900.00
2018	17-USP-000331	2/8/2018	\$6,000.00
2018	16-USP-000120	2/14/2018	\$9,075.00
2018	16-USP-000121	2/14/2018	\$2,100.00
2018	17-USP-000322	2/14/2018	\$1,586.70
2018	17-USP-000323	2/14/2018	\$3,276.00
2018	17-USP-000324	2/14/2018	\$12,000.00
2018	17-USP-000334	3/9/2018	\$2,160.00
2018	17-USP-000325	5/17/2018	\$1,800.00
2018	18-USP-000424	6/1/2018	\$3,456.00
2018	18-USP-000427	6/1/2018	\$6,000.00
2018	18-USP-000428	6/13/2018	\$9,000.00
2020	04-DEA-433519	4/22/2020	\$4,775.47
Total			\$618,169.68

Appendix D: DOJ Equitable Sharing Distributions Not Located in PRPB's Program-Specific Bank Statements but Reported on PRPB's Program-Specific General Ledger

Fiscal Year	Asset ID	Transaction Date	Transaction Amount
2019	18-USP-000430	07/05/2018	\$2,187.00
2019	12-USP-000171	08/07/2018	\$2,224.51
2019	12-USP-000206	08/07/2018	\$3,434.26
2019	18-USP-000431	08/07/2018	\$3,837.00
2019	18-USP-000432	08/07/2018	\$4,356.00
2019	18-USP-000433	08/07/2018	\$4,500.00
2019	18-USP-000434	08/27/2018	\$2,400.00
2019	18-USP-000436	08/27/2018	\$4,800.00
2019	18-USP-000437	09/19/2018	\$1,874.26
2019	12-USP-000197	09/19/2018	\$269.26
2019	12-USP-000198	09/19/2018	\$2,174.26
2019	12-USP-000199	10/01/2018	\$6,900.00
2019	18-USP-000429	05/21/2019	\$2,160.00
2019	18-USP-000438	05/21/2019	\$1,800.00
2019	18-USP-000474	05/21/2019	\$66,438.30
2019	18-USP-000475	05/21/2019	\$6,750.00
2019	18-USP-000476	05/21/2019	\$3,000.00
2019	18-USP-000493	05/21/2019	\$1,500.00
2019	18-USP-000500	05/21/2019	\$1,680.00
2019	18-USP-000501	05/21/2019	\$6,540.00
2019	18-USP-000502	05/21/2019	\$2,100.00
2019	18-USP-002009	05/21/2019	\$7,500.00
2019	18-USP-002010	05/21/2019	\$11,994.00
2019	18-USP-002011	05/21/2019	\$1,800.00
2019	18-USP-002012	05/21/2019	\$1,800.00
2019	18-USP-002014	05/21/2019	\$9,318.00
2019	18-USP-002015	06/03/2019	\$8,100.00
2019	18-USP-002097	06/03/2019	\$2,700.00
2019	18-USP-002098	08/16/2019	\$3,000.00
2019	18-USP-002118	12/13/2019	\$20,700.00
2020	19-USP-000040	04/22/2020	\$4,775.48
2020	04-DEA-433483	04/22/2020	\$4,775.48
2020	04-DEA-433484	04/22/2020	\$4,292.88
2020	04-DEA-433491	04/22/2020	\$3,890.93
2020	04-DEA-433497	04/22/2020	\$4,912.38
2020	04-DEA-433505	04/22/2020	\$3,563.16
2020	04-DEA-433506	04/22/2020	\$3,251.97
2020	04-DEA-433507	04/22/2020	\$5,593.61
2020	04-DEA-433508	04/22/2020	\$4,679.21
2020	04-DEA-433509	04/22/2020	\$4,493.79

2020	04-DEA-433512	04/22/2020	\$4,775.47
2020	04-DEA-433517	04/22/2020	\$5,698.04
2020	04-DEA-433518	04/23/2020	\$40,250.65
2020	04-DEA-433523	04/23/2020	\$4,912.38
2020	04-DEA-433525	05/20/2020	\$4,200.00
2020	11-DEA-549556	05/21/2020	\$9,020.95
2020	18-USP-000452	05/21/2020	\$2,400.00
2020	18-USP-000497	05/21/2020	\$4,500.00
2020	19-DEA-647499	05/21/2020	\$14,703.98
2020	19-DEA-647583	05/21/2020	\$877.50
2020	19-DEA-650317	05/21/2020	\$1,339.83
2020	19-DEA-650751	05/21/2020	\$6,668.81
2020	19-DEA-650952	05/21/2020	\$4,387.50
2020	19-DEA-651751	05/21/2020	\$4,247.10
2020	19-DEA-652228	05/21/2020	\$3,794.24
2020	19-DEA-652599	05/21/2020	\$8,784.26
2020	19-DEA-652607	05/21/2020	\$10,101.00
Total			\$372,727.45

Appendix E: DOJ Program Distributions Not Reported on PRPB's Program-Specific General Ledger but Located in PRPB's Program-Specific Bank Statements

Fiscal Year	Asset ID	Transaction Date	Transaction Amount
2020	18-DEA-641767	9/6/2019	\$1,228.50
2020	18-DEA-642034	9/6/2019	\$1,335.11
2020	18-DEA-644211	9/6/2019	\$5,735.93
2020	18-DEA-644977	9/6/2019	\$5,703.75
2020	12-DEA-565247	9/18/2019	\$20,458.41
2020	19-DEA-649759	9/18/2019	\$3,309.28
2020	19-DEA-649985	9/18/2019	\$2,021.17
2020	04-DEA-433516	4/22/2020	\$7,243.51
2021	19-DEA-648023	11/5/2020	\$5,675.05
2021	19-DEA-648026	11/5/2020	\$4,023.56
2021	19-DEA-648031	11/5/2020	\$5,780.20
2021	19-DEA-649373	11/5/2020	\$4,241.37
2021	19-DEA-649374	11/5/2020	\$4,504.98
2021	19-DEA-652302	11/5/2020	\$1,981.55
2021	17-FBI-001812	11/6/2020	\$507.45
2021	18-DEA-643698	11/6/2020	\$1,302.48
2021	18-USP-000486	11/6/2020	\$6,300.00
2021	19-DEA-647635	11/6/2020	\$3,195.95
2021	19-DEA-650552	11/6/2020	\$2,482.59
2021	19-DEA-652870	11/6/2020	\$3,107.52
2021	19-DEA-652872	11/6/2020	\$1,405.95
2021	19-DEA-653273	11/6/2020	\$4,831.24
2021	17-DEA-633420	11/9/2020	\$5,179.62
2021	19-DEA-649091	11/9/2020	\$2,362.43
2021	19-DEA-653016	11/9/2020	\$1,592.90
2021	10-FDA-000122	12/4/2020	\$81,926.76
2021	10-FDA-000123	12/4/2020	\$7,995.92
2021	10-FDA-000124	12/4/2020	\$23,991.11
2021	10-FDA-000138	12/4/2020	\$25,794.29
2021	10-FDA-000139	12/4/2020	\$55,731.12
2021	10-FDA-000140	12/4/2020	\$12,416.80
2021	10-FDA-000142	12/4/2020	\$3,774.08
2021	11-FDA-000022	12/4/2020	\$3,345.99
2021	11-FDA-000023	12/4/2020	\$5,800.21

2021	11-FDA-000034	12/4/2020	\$14,880.09
2021	19-DEA-652227	12/4/2020	\$355,738.50
2021	19-USP-000045	5/4/2021	\$4,500.00
2021	20-USP-000250	5/4/2021	\$600.00
Total			\$702,005.37